

**426B.2 Property tax relief fund payments.**

1. The director of human services shall draw warrants on the property tax relief fund, payable to the county treasurer in the amount due to a county in accordance with [section 426B.3](#), and mail the warrants to the county auditors in July and January of each year.

2. As used in [this chapter](#), and in [sections 331.438\\*](#) and [331.439](#),\* “population” means the latest applicable population estimate issued by the federal government.

95 Acts, ch 206, §18; 96 Acts, ch 1205, §4, 5; 97 Acts, ch 198, §5; 98 Acts, ch 1100, §59; 98 Acts, ch 1213, §7, 9; 2001 Acts, ch 191, §44; 2003 Acts, ch 106, §1, 15; 2008 Acts, ch 1187, §49; 2012 Acts, ch 1019, §132; 2012 Acts, ch 1120, §135, 136, 139, 140

Referred to in [§437A.8](#), [§437A.15](#)

2012 amendments striking former subsections 1 and 2 and amending former subsection 3 take effect July 1, 2013, and are applicable commencing with the budget and tax levy certification process for the fiscal year beginning July 1, 2013; 2012 Acts, ch 1120, §139, 140

\*[Sections 331.438](#) and [331.439](#) are repealed; corrective legislation is pending